FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

I. IDPH License ID Number: 0020610

Facility Name: Wabash Christian Retirement

Address: 216 College Blvd (Number) Carmi (City) 62821 (Zip Code)

County: White

Telephone Number: 618-382-4644 **Fax #** 618-382-2350

HFS ID Number:

Date of Initial License for Current Owners: 6/1/1974

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501c3			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Susan McGhee **Telephone Number:** 314-587-7903
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7/1/2012 to 6/30/2013 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Susan McGhee
(Title) Chief Financial Officer

Paid Preparer

(Signed) (Date)
(Print Name and Title) Steve Howell, Director
(Firm Name & Address) CliftonLarsonAllen LLP, 600 Washington Ave., Suite 1800, St. Louis, MO 63101
(Telephone) 314-925-4497 Fax # 314-925-4350

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	158	Skilled (SNF)	156	56,940	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	158	TOTALS	156	56,940	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	24,981	14,279	9,552	48,812	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	24,981	14,279	9,552	48,812	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.73%

D. How many bed-hold days during this year were paid by the Department?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
Meals served to prisoners

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 06/01/1974

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 156 and days of care provided 9,033

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 06/30/2013 Fiscal Year: 06/30/2013

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	352,350	27,360	15,683	395,393		395,393		395,393			1
2	Food Purchase		292,100		292,100		292,100	(5,657)	286,443			2
3	Housekeeping	147,428	41,011		188,439		188,439		188,439			3
4	Laundry	94,441	4,427		98,868		98,868		98,868			4
5	Heat and Other Utilities			186,931	186,931		186,931	(2,791)	184,140			5
6	Maintenance	119,787	47,191	39,336	206,314		206,314	4,593	210,907			6
7	Other (specify):*											7
8	TOTAL General Services	714,006	412,089	241,950	1,368,045		1,368,045	(3,855)	1,364,190			8
	B. Health Care and Programs											
9	Medical Director			7,200	7,200		7,200		7,200			9
10	Nursing and Medical Records	2,996,984	246,562	13,447	3,256,993		3,256,993		3,256,993			10
10a	Therapy		11,371	1,421,765	1,433,136		1,433,136		1,433,136			10a
11	Activities	118,484	3,122	687	122,293		122,293	(2,201)	120,092			11
12	Social Services	172,407	2,330	6,842	181,579		181,579		181,579			12
13	CNA Training											13
14	Program Transportation			10,688	10,688		10,688	(10,688)				14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,287,875	263,385	1,460,629	5,011,889		5,011,889	(12,889)	4,999,000			16
	C. General Administration											
17	Administrative	119,252	542	622,391	742,185		742,185	(520,701)	221,484			17
18	Directors Fees											18
19	Professional Services			21,204	21,204		21,204	37,614	58,818			19
20	Dues, Fees, Subscriptions & Promotions			15,755	15,755		15,755		15,755			20
21	Clerical & General Office Expenses	196,020	9,003	162,424	367,447		367,447	200,656	568,103			21
22	Employee Benefits & Payroll Taxes			984,625	984,625		984,625	45,987	1,030,612			22
23	Inservice Training & Education											23
24	Travel and Seminar			13,428	13,428		13,428	18,482	31,910			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			129,518	129,518		129,518	9,751	139,269			26
27	Other (specify):* Marketing	85,004	743	28,354	114,101		114,101	(114,101)				27
28	TOTAL General Administration	400,276	10,288	1,977,699	2,388,263		2,388,263	(322,312)	2,065,951			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,402,157	685,762	3,680,278	8,768,197		8,768,197	(339,056)	8,429,141			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Wabash Christian Retirement #0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			354,604	354,604		354,604	35,862	390,466			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			45,538	45,538		45,538	(31,136)	14,402			32
33	Real Estate Taxes			29,400	29,400		29,400		29,400			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* **FIN 47 Accretion**			6,234	6,234		6,234		6,234			36
37	**TOTAL Ownership**			435,776	435,776		435,776	4,726	440,502			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			367,185	367,185		367,185	(22,965)	344,220			39
40	Barber and Beauty Shops		145	15,020	15,165		15,165		15,165			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			328,419	328,419		328,419		328,419			42
43	Other (specify):* **Apt/Congregate**			57,620	57,620		57,620	(57,620)				43
44	**TOTAL Special Cost Centers**		145	768,244	768,389		768,389	(80,585)	687,804			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,402,157	685,907	4,884,298	9,972,362		9,972,362	(414,915)	9,557,447			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,614)	2		4
5	Telephone, TV & Radio in Resident Rooms	(4,335)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(45,538)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(37,018)	21		24
25	Fund Raising, Advertising and Promotional	(114,101)	27		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(88,738)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (295,344)		$	30

BHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	894,490	VII-B	34
35	Other- Attach Schedule		brea	35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 894,490		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 599,146		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Wabash Christian Retirement

ID# 0020610

Report Period Beginning: 7/1/2012

Ending: 6/30/2013

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Charity Care	$ (17,634)	21	1
2	Vending	(43)	2	2
3	Activity	(2,201)	11	3
4	Apt/Congregate	(57,620)	43	4
5	Transportation	(10,688)	14	5
6	Late Fees and Penalties	(76)	21	6
7	Miscellaneous	(406)	21	7
8	Telephone Svc Revenue	(70)	21	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(88,738)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Wabash Christian Retirement **#** 0020610 **Report Period Beginning:** 7/1/2012 **Ending:** 6/30/2013

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(5,657)	0	0	0	0	0	0	0	0	0	0	(5,657)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(4,335)	1,544	0	0	0	0	0	0	0	0	0	(2,791)	5
6	Maintenance	0	4,593	0	0	0	0	0	0	0	0	0	4,593	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(9,992)	6,137	0	0	0	0	0	0	0	0	0	(3,855)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(2,201)	0	0	0	0	0	0	0	0	0	0	(2,201)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(10,688)	0	0	0	0	0	0	0	0	0	0	(10,688)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(12,889)	0	0	0	0	0	0	0	0	0	0	(12,889)	16
	C. General Administration													
17	Administrative	0	(520,701)	0	0	0	0	0	0	0	0	0	(520,701)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	37,614	0	0	0	0	0	0	0	0	0	37,614	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(55,204)	255,860	0	0	0	0	0	0	0	0	0	200,656	21
22	Employee Benefits & Payroll Taxes	0	45,987	0	0	0	0	0	0	0	0	0	45,987	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	18,482	0	0	0	0	0	0	0	0	0	18,482	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	9,751	0	0	0	0	0	0	0	0	0	9,751	26
27	Other (specify):*	(114,101)	0	0	0	0	0	0	0	0	0	0	(114,101)	27
28	**TOTAL General Administration**	(169,305)	(153,007)	0	0	0	0	0	0	0	0	0	(322,312)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(192,186)	(146,870)	0	0	0	0	0	0	0	0	0	(339,056)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Wabash Christian Retirement # 0020610 **Report Period Beginning:** 7/1/2012 **Ending:** 6/30/2013

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	35,862	0	0	0	0	0	0	0	0	0	35,862	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(45,538)	14,402	0	0	0	0	0	0	0	0	0	(31,136)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(45,538)	50,264	0	0	0	0	0	0	0	0	0	4,726	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	(22,965)	0	0	0	0	0	0	0	0	0	(22,965)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(57,620)	0	0	0	0	0	0	0	0	0	0	(57,620)	43
44	**TOTAL Special Cost Centers**	(57,620)	(22,965)	0	0	0	0	0	0	0	0	0	(80,585)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(295,344)	(119,571)	0	0	0	0	0	0	0	0	0	(414,915)	45

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached listing of board of directors						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5	Utilities	$	Midwest Christian Villages, Inc. dba: Christian Homes, Inc.	100.00%	$ 1,544	$ 1,544	1
2	V	6	Maintenance				4,593	4,593	2
3	V	17	Administrative	622,391			101,690	(520,701)	3
4	V	19	Professional Fees				37,614	37,614	4
5	V	21	Clerical				213,089	213,089	5
6	V	22	Employee Benefits				45,987	45,987	6
7	V	32	Interest				14,402	14,402	7
8	V	24	Travel & Seminars				18,482	18,482	8
9	V	26	Insurance				9,751	9,751	9
10	V	30	Depreciation				35,862	35,862	10
11	V	21	Other Administrative Expense				42,771	42,771	11
12	V	35							12
13	V	39	Pharmacy Supply	272,099	Senior Care Pharmacy	0.00%	249,134	(22,965)	13
14	Total			$ 894,490			$ 774,919	$ * (119,571)	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	This workpaper is not applicable								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	This workpaper is not applicable					$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Bond Fund	X		Debt Relocation	$1,551.00	3/1/2005	$ 366,253	$ 252,313	9/1/2011	0.5720	$ 14,272	1
2	Illinois Finance Authority		X	Renovation Projects		6/30/2007	586,567	537,431	5/15/2031	0.0567	31,266	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$1,551.00		$ 952,820	$ 789,744			$ 45,538	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 952,820	$ 789,744			$ 45,538	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2012 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2008		8
2009		9
2010		10
2011		11
2012		12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2012	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Wabash Christian Retirement COUNTY White

FACILITY IDPH LICENSE NUMBER 0020610

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2012 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2012.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	This workpaper is not applicable		$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 60,480 B. General Construction Type: Exterior Masonry Frame Wood & Steel Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Duplex Buildings

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	60,480	1974	$ 56,683	1
2	Home Office Allocation			7,436	2
3	TOTALS	60,480		$ 64,119	3

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	80		1974	1958	$ 1,040,410	$	40	$	$	$ 1,040,410	4
5	78		1976	1976	724,843	18,121	40	18,121		678,686	5
6											6
7											7
8	Home Office Allocation				72,864	8,274		8,274		48,095	8
	Improvement Type**										
9	1975 Fixed Assets			1975	10,000	-	Various	-		10,000	9
10											10
11	1978 Fixed Assets			1978	13,972	366	Various	366		13,972	11
12	1981 Fixed Assets			1981	6,683	-	Various	-		6,683	12
13	1982 Fixed Assets			1982	37,046	-	Various	-		37,046	13
14											14
15	1985 Fixed Assets			1985	35,240	699	Various	699		33,958	15
16	1987 Fixed Assets			1987	2,447	-	Various	-		2,447	16
17	1989 Fixed Assets			1989	1,341	-	Various	-		1,341	17
18	1990 Fixed Assets			1990	2,947	-	Various	-		2,947	18
19	1991 Fixed Assets			1991	2,189	-	Various	-		2,189	19
20	1992 Fixed Assets			1992	23,667	-	Various	-		23,667	20
21	1993 Fixed Assets			1993	2,395	-	Various	-		2,395	21
22	1994 Fixed Assets			1994	33,141	1,343	Various	1,343		31,910	22
23	1995 Fixed Assets			1995	86,447	2,750	Various	2,750		51,379	23
24	1997 Fixed Assets			1997	14,771	-	Various	-		14,771	24
25	1998 Fixed Assets			1998	8,211	-	Various	-		8,211	25
26	1999 Fixed Assets			1999	13,980	-	Various	-		13,980	26
27	2000 Fixed Assets			2000	275,890	6,585	Various	6,585		114,880	27
28	2001 Fixed Assets			2001	20,594	1,243	Various	1,243		16,602	28
29	2002 Fixed Assets			2002	21,468	1,020	Various	1,020		17,596	29
30	2003 Fixed Assets			2003	201,389	13,122	Various	13,122		160,066	30
31	2004 Fixed Assets			2004	248,664	18,230	Various	18,230		159,654	31
32	2005 Fixed Assets			2005	155,811	8,093	Various	8,093		92,853	32
33	2006 Fixed Assets			2006	286,458	20,742	Various	20,742		148,897	33
34	2007 Fixed Assets			2007	148,045	13,003	Various	13,003		99,241	34
35	2008 Fixed Assets			2008	334,432	33,443	Various	33,443		163,514	35
36	Chapel remodel-artwork&table			2009	807	81	10-000	81		357	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	egress lighting	2009	$ 1,238	$ 124	10-000	$ 124	$	$ 526	37
38	Light Fixtures	2009	553	55	10-000	55		235	38
39	Door coding locks	2009	6,745	675	10-000	675		2,754	39
40	New Windows Wing 7	2009	10,397	1,040	10-000	1,040		4,072	40
41	Sprinkler System	2009	22,000	2,200	10-000	2,200		8,250	41
42	New Carpet &Tile for East Lobby	2009	1,178	118	10-000	118		432	42
43	Chapel Roof	2009	1,505	151	10-000	151		552	43
44	Roof	2009	144,092	14,409	10-000	14,409		51,633	44
45	Seal coat &Striping for Parking Lot	2009	4,714	471	10-000	471		1,807	45
46	New screens for gutters	2010	2,700	270	10-000	270		945	46
47	Sprinkler System	2010	112,380	11,238	10-000	11,238		39,333	47
48	New Roof - SNF	2010	163,717	8,186	20-000	8,186		25,922	48
49	New Gutters &Downspouts	2010	720	72	10-000	72		222	49
50	Wing I - Bathroom	2010	67,815	6,782	10-000	6,782		20,345	50
51	LSC Corrections	2010	22,567	2,257	10-000	2,257		6,770	51
52	Beauty Shop Exit Door	2010	7,859	786	10-000	786		2,161	52
53	Convert Activity Room	2010	4,382	438	10-000	438		1,205	53
54	Dining Room - Fire Doors	2010	4,900	490	10-000	490		1,307	54
55	BTU Furnace	2010	563	56	10-000	56		145	55
56	Wing 3 - Lighting	2010	375	38	10-000	38		97	56
57	Parking Lot	2010	34,607	3,461	10-000	3,461		9,517	57
58	Medical Records Storage Shed	2010	7,860	786	10-000	786		2,096	58
59	Room 301 - Bathroom remodel	2011	5,858	586	10-000	586		1,465	59
60	Room 302 - Bathroom Remodel	2011	8,598	860	10-000	860		2,150	60
61	Room 303 - Bathroom Remodel	2011	8,648	865	10-000	865		2,162	61
62	Wing 3 - Refurb	2011	1,751	175	10-000	175		438	62
63	PTAC units	2011	7,046	705	10-000	705		1,703	63
64	Delta Lavatory Faucets - Wide	2011	4,084	408	10-000	408		987	64
65	Delta Lavatory Faucets - Regular	2011	1,227	123	10-000	123		296	65
66	Wing 3 - Asbestos Removal	2011	12,348	1,235	10-000	1,235		2,984	66
67	Wing 3 - Fixtures	2011	426	43	10-000	43		103	67
68	Bathroom Flooring	2011	739	74	10-000	74		172	68
69	Wing 3 - Flooring	2011	14,485	1,448	10-000	1,448		3,380	69
70	TOTAL (lines 4 thru 69)		$ 4,514,230	$ 207,738		$ 207,738	$	$ 3,193,913	70

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 4,514,230	$ 207,738		$ 207,738	$	$ 3,193,913	1
2	Public Bathrooms - Wallpaper	2011	159	16	10-000	16		36	2
3	Wing 2 - HVACs	2011	5,062	506	10-000	506		1,055	3
4	Wing 9 - HVAC	2011	2,247	225	10-000	225		468	4
5	Duct Booster AXC150B 6", ventilation m	2011	1,073	215	05-000	215		393	5
6	Haven Water Damage-restore floors, wal	2011	47,843	4,784	10-000	4,784		7,974	6
7	Wall Cabinets -ADON office concord whi	2011	978	65	15-000	65		109	7
8	Wall Cabinets - Nurses station wing 6	2011	489	33	15-000	33		54	8
9	Boiler section module, piping valves,	2011	9,790	1,632	06-000	1,632		2,583	9
10	Door - Steel &Frame - Haven House wat	2011	1,112	56	20-000	56		88	10
11	Garden Homes Landscaping	2011	2,129	213	10-000	213		443	11
12	Garden Homes Sidewalk	2011	1,049	105	10-000	105		218	12
13	Garden Home sidewalk concrete	2011	870	87	10-000	87		174	13
14	Sealcoat Parking Lot and stripe	2011	5,007	1,669	03-000	1,669		3,060	14
15	Medical Building Fire Suppression	2011	6,752	675	10-000	675		1,350	15
16	WEIL MCCAIN 550 ULTRA BOILERS	2012	84,800	3,180	20-000	3,180		3,180	16
17	Landscape - Wall Block	2012	832	83	10-000	83		111	17
18	LANDSCAPING PAVERS AND PLANTS	2012	2,672	200	10-000	200		200	18
19	Therapy Gym - Foundation	2013	88,366	1,767	25-000	1,767		1,767	19
20	Therapy Gym - Roof	2013	9,403	470	10-000	470		470	20
21	Therapy Gym - Siding	2013	5,400	270	10-000	270		270	21
22	Therapy Gym - Doors and Casework	2013	23,870	796	15-000	796		796	22
23	Therapy Gym - Windows	2013	3,000	75	20-000	75		75	23
24	Therapy Gym - Flooring	2013	8,000	400	10-000	400		400	24
25	Therapy Gym - Handrails	2013	2,770	92	15-000	92		92	25
26	Therapy Gym - HVAC	2013	12,646	632	10-000	632		632	26
27	Therapy Gym - Masonry	2013	23,500	470	25-000	470		470	27
28	Therapy Gym - Painting	2013	12,500	1,250	05-000	1,250		1,250	28
29	Therapy Gym - Sprinklers and Smoke Ala	2013	8,936	447	10-000	447		447	29
30	Therapy Gym - Plumbing &Electric	2013	105,457	2,636	20-000	2,636		2,636	30
31	Therapy Gym - Signage	2013	256	26	05-000	26		26	31
32	Therapy Gym - Architectural Drawings	2013	39,722	1,986	10-000	1,986		1,986	32
33	Therapy Gym - Walls/Trusses/Drywall	2013	52,477	1,050	25-000	1,050		1,050	33
34	TOTAL (lines 1 thru 33)		$ 5,083,396	$ 233,848		$ 233,848	$	$ 3,227,778	34

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 5,083,396	$ 233,848		$ 233,848	$	$ 3,227,778	1
2	WING 7 - PUMP FURNACE	2013	1,394	46	15-000	46		46	2
3	FLDDD LIGHTS	2013	2,349	98	10-000	98		98	3
4	Flooring - Therapy Tub	2013	1,914	80	10-000	80		80	4
5	Electric - Sewer Grinder	2013	5,354	119	15-000	119		119	5
6	Walkway Pavilion Cover - Therapy Gym	2013	17,876	397	15-000	397		397	6
7	WING 6 - 2.5 TON HVAC	2013	2,216	111	05-000	111		111	7
8	PRIVACY WALL - DUTPATIENT RECEPTIONAR	2013	2,761	23	20-000	23		23	8
9	Various Retired Assets			3,324	Various	3,324			9
10	Reclass to Equipment (See Attached)		(4,850)	(297)	Various	(297)		(3,229)	10
11	Disallowed Build & Land Improvement (See Attached)		(278,128)						11
12	Retire Assets YTD Depreciation								12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,834,282	$ 237,749		$ 237,749	$	$ 3,225,423	34

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 637,678	$ 82,046	$ 82,046	$		$ 414,236	71
72	Current Year Purchases	150,236	19,297	19,297			19,297	72
73	Fully Depreciated Assets	300,721	10,811	10,811			300,721	73
74	Home Office Allocation	298,329	24,542	24,542			162,148	74
75	TOTALS	$ 1,386,964	$ 136,696	$ 136,696	$		$ 896,402	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	See Attachment			$ 83,220	$ 12,976	$ 12,976	$		$ 56,073	76
77										77
78										78
79	Home Office Allocation			26,818	3,045	3,045			10,789	79
80	TOTALS			$ 110,038	$ 16,021	$ 16,021	$		$ 66,862	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 6,395,403	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 390,466	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 390,466	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 4,188,687	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Duplex	$ 570,539	$ 21,784	$ 390,097	86
87	Land	9,228			87
88					88
89					89
90					90
91	TOTALS	$ 579,767	$ 21,784	$ 390,097	91

G. Construction-in-Progress

	Description	Cost	
92	Home Office Allocation	$ 174,305	92
93	Residential Bathroom Remodel	1,277	93
94			94
95		$ 175,582	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2014	$
13.	/2015	$
14.	/2016	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO
16. Rental Amount for movable equipment: $ 29,400 Description: See Attachment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

   Wabash Christian Retirement Center only hires certified CNAs

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A-3	hrs	$	8,146	$ 515,265	$	8,146	$ 515,265	1
2	Licensed Speech and Language Development Therapist	10A-3	hrs		3,132	196,523		3,132	196,523	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-3	hrs		13,362	709,977		13,362	709,977	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$	24,640	$ 1,421,765	$	24,640	$ 1,421,765	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

STATE OF ILLINOIS

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 6/30/2013 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 3,608,448	$	1
2	Cash-Patient Deposits	15,975		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,663,542		3
4	Supply Inventory (priced at)	23,066		4
5	Short-Term Investments			5
6	Prepaid Insurance	21,193		6
7	Other Prepaid Expenses	11,988		7
8	Accounts Receivable (owners or related parties)	191,832		8
9	Other(specify): Accrued Interest Receivable	62,900		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 5,598,944	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	1,452,900		11
12	Long-Term Investments	498,162		12
13	Land	65,910		13
14	Buildings, at Historical Cost	5,352,479		14
15	Leasehold Improvements, at Historical Cost	234,768		15
16	Equipment, at Historical Cost	1,194,694		16
17	Accumulated Depreciation (book methods)	(4,357,752)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	794,040		21
22	Other Long-Term Assets (spe CIP	1,277		22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,236,478	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 10,835,422	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 376,502	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	16,975		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	450,546		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	3,979		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Accrued Expenses	359,273		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,207,275	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	789,744		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Entrance Fees	58,854		43
44	Due Life Right Residents	23,117		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 871,715	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,078,990	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 8,756,432	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 10,835,422	$	48

*(See instructions.)

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 8,240,118	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 8,240,118	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	516,314	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 516,314	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 8,756,432	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,312,219	1
2	Discounts and Allowances for all Levels	(2,358,049)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,954,170	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,421,143	6
7	Oxygen	48,341	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 5,469,484	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	18,174	13
14	Non-Patient Meals	5,614	14
15	Telephone, Television and Radio	4,335	15
16	Rental of Facility Space		16
17	Sale of Drugs	540,574	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	32,862	19
20	Radiology and X-Ray	27,514	20
21	Other Medical Services	67,331	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 696,404	23
	D. Non-Operating Revenue		
24	Contributions	128,176	24
25	Interest and Other Investment Income***	86,684	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 214,860	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Apt./Congregate	76,197	28
28a	Miscellaneous	77,561	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 153,758	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,488,676	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,368,045	31
32	Health Care	5,011,889	32
33	General Administration	2,388,263	33
	B. Capital Expense		
34	Ownership	435,776	34
	C. Ancillary Expense		
35	Special Cost Centers	439,970	35
36	Provider Participation Fee	328,419	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,972,362	40
41	**Income before Income Taxes (line 30 minus line 40)****	516,314	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 516,314	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,907,278	44
45	Private Pay - Net Inpatient Revenue	1,820,470	45
46	Medicare - Net Inpatient Revenue	(196,571)	46
47	Other-(specify) HMO/Nursing	57,055	47
48	Other-(specify) Medicare Advantage/Outpatient Part B	(634,062)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,954,170	49

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? N/A If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

******Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,928	3,263	$ 112,325	$ 34.43	1
2	Assistant Director of Nursing	2,467	2,814	71,567	25.43	2
3	Registered Nurses	18,507	20,464	443,176	21.66	3
4	Licensed Practical Nurses	35,923	39,670	697,151	17.57	4
5	CNAs & Orderlies	117,796	128,586	1,530,033	11.90	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	0	0	0		7
8	Rehab/Therapy Aides	0	0	0		8
9	Activity Director	1,935	2,039	26,723	13.11	9
10	Activity Assistants	9,548	10,450	91,761	8.78	10
11	Social Service Workers	10,636	11,732	172,407	14.70	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	0	0	0		13
14	Head Cook	0	0	0		14
15	Cook Helpers/Assistants	31,911	35,083	352,350	10.04	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	5,199	5,791	119,787	20.69	17
18	Housekeepers	14,364	15,768	147,428	9.35	18
19	Laundry	8,361	9,054	94,441	10.43	19
20	Administrator	2,046	2,234	103,873	46.50	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative	1,814	2,074	51,228	24.71	22
23	Office Manager	1,930	2,142	53,447	24.95	23
24	Clerical	6,057	6,470	106,724	16.50	24
25	Vocational Instruction	0	0	0		25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	0	0	0		28
29	Resident Services Coordinator	0	0	0		29
30	Habilitation Aides (DD Homes)	0	0	0		30
31	Medical Records	4,693	5,058	57,972	11.46	31
32	Other Health Care(specify)	3,731	4,114	84,760	20.60	32
33	Other(specify)	3,634	4,072	85,004	20.88	33
34	TOTAL (lines 1 - 33)	283,477	310,875	$ 4,402,157 *	$ 14.16	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	305	$ 15,683	3.1.3	35
36	Medical Director	72	7,200	3.9.3	36
37	Medical Records Consultant	24	2,315	3.10.3	37
38	Nurse Consultant	1	160	3.10.3	38
39	Pharmacist Consultant	180	4,763	3.10.3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	7	452	3.11.2	44
45	Social Service Consultant	81	4,976	3.12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	670	$ 35,549		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Sandra Bryant	Administrator	0	$ 119,252
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 119,252

B. Administrative - Other

Description	Amount
Management Fees	$ 622,391
TOTAL (agree to Schedule V, line 17, col. 3)	$ 622,391
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
My Innerview	Professional Services	$ 1445
Polaris Group	Mock Survey	10400
Polsinelli Shughart	Legal	677
Davis & Campbell	Legal	5361
Heyl, Royster, Voelker & Allen	Legal	2691
Receivable Management Services	Legal	50
Delaney, Delaney & Voorn	Legal	580
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 21,204

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 98,916
Unemployment Compensation Insurance	3,017
FICA Taxes	310,287
Employee Health Insurance	535,800
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Expense	16,519
Employee Physical	6,159
Employee Uniforms	4,427
457 Plan Expense	9,500
Home Office Allocation	45,987
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,030,612

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 51)	1,654
Patient Background Checks 270	2,189
License	2,049
Dues	9,130
Subscriptions	557
Other	176
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 15,755

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	12,445
Seminar Expense	983
Home Office Allocation	18,482
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 31,910

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	This workpaper is not applicable.		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Wabash Christian Retirement # 0020610 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **LSN & Leading Age/$8,549**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **58,274** Line **10-2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **328,419**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **5,614**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **Yes** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **29,507**
c. What percent of all travel expense relates to transportation of nurses and patients? **None**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **CliftonLarsonAllen LLP**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.